

and counted as provided by law; and if said amendment is adopted by the required vote of the qualified electors of this State, the Governor shall issue his proclamation as required by law.

SEC. 4. The sum of twelve thousand dollars, or so much thereof as may be necessary, is hereby appropriated out of the State Treasury to pay for publication of the proclamation calling said election and any expense of the State in submitting said amendment and holding said election.

[NOTE.—S. J. R. No. 24 passed the Senate February 18, 1927, 29 ayes, 0 nays; Senate refused to concur in House amendments March 3, 1927; Senate adopted report of Free Conference Committee on March 8, 1927, 26 ayes, 0 nays; passed the House with amendments March 2, 1927, 131 ayes, 2 nays; House adopted report of Free Conference Committee on March 9, 1927, 108 ayes, 7 nays.]

Approved by Governor March 10, 1927.

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#### PROPOSED CONSTITUTIONAL AMENDMENT RELATIVE TO TAXATION.

H. J. R. No. 25.]

#### HOUSE JOINT RESOLUTION.

Proposing an amendment to the Constitution of the State of Texas amending Article VIII by the insertion of Section 1-a therein, authorizing the Legislature to provide for the separation of the objects of taxation for State purposes and for the support of the counties, districts and political subdivisions of the State and counties, and authorizing the Legislature to provide for the levy of an ad valorem tax or other form of tax for State purposes only, and for local purposes, only; authorizing the Legislature to provide for the classification of objects of taxation and providing that rates shall be equal on the same class of property, and fixing limitations upon taxation.

*Be it resolved by the Legislature of the State of Texas:*

SECTION 1. That Article 8 of the Constitution of the State of Texas be amended by inserting therein Section 1-a, as follows:

Section 1-a. The Legislature may separate the objects of taxation for State purposes from the objects of taxation for the support of the counties, districts and political subdivisions of the State and counties; and may provide for the levy of an ad valorem tax, or other form of tax, on certain classes of taxable property, or other objects, for State purposes only (including school purposes); or upon certain classes of property, or other objects, for county or local purposes only (including school purposes). In no event shall the rate of such taxes exceed the sum of the limits of such taxes fixed by this Constitution for State,

county and other local purposes. The Legislature may provide for the classification of objects of taxation. Taxation shall be equal and uniform.

SEC. 2. The foregoing Constitutional amendment shall be submitted to a vote of the qualified electors of this State, at an election to be held the first Monday in August, A. D. 1927, at which all ballots shall have printed thereon the following:

"For the amendment to Article 8, inserting Section 1-A, providing for changing the taxation system so that the State may derive its income, in whole or in part, from other sources than the ad valorem tax."

"Against the amendment to Article 8, inserting Section 1-A, providing for changing the taxation system so that the State may derive its income, in whole or in part, from other sources than the ad valorem tax."

SEC. 3. The Governor of this State is hereby directed to issue the necessary proclamation ordering an election to determine whether or not the proposed constitutional amendment set forth herein shall be adopted, and to have the same published as required by the Constitution and laws of this State. And the sum of Five Thousand Dollars (\$5,000.00) or so much thereof as may be necessary, is hereby appropriated from any funds in the State Treasury, not otherwise appropriated to defray the expenses of printing said proclamation and of holding said election.

[NOTE.—H. J. R. No. 25 passed the House February 17, 1927, 110 yeas, 6 nays; House concurred in Senate amendments March 11, 1927, 118 yeas, 2 nays; passed the Senate March 9, 1927, 27 yeas, 3 nays.]

Approved by Governor March 11, 1927.

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REQUESTING CONGRESS TO REPEAL FEDERAL  
INHERITANCE TAX LAW.

H. C. R. No. 1.]

HOUSE CONCURRENT RESOLUTION.

WHEREAS, the Federal Estate (Inheritance) Tax Law, as amended February 26th, 1926, provides that all estates liable thereunder, shall be credited with any Inheritance Tax paid by its beneficiaries to the State, or States; the credit to equal eighty per cent of the Federal levy:

AND, WHEREAS, this amendment encroaches upon the rights of the States to raise their own revenue as the wisdom of their Legislators may direct, because its object is to persuade them to abandon their State Inheritance Tax Laws in favor of Statutes based upon the Federal Law. The tax not being required